

A BILL TO BE ENTITLED
AN ACT

To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the imposition, rate, and computation of income tax, so as to provide for a state income tax credit with respect to certain volunteer firefighters; to provide for conditions and limitations; to provide for powers, duties, and authority of the state revenue commissioner with respect to the foregoing; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the imposition, rate, and computation of income tax, is amended by adding a new Code section to read as follows:

"48-7-29.18.

(a) As used in this Code section, the term 'volunteer firefighter' means a person serving as a volunteer firefighter who provides written verification from such person's fire chief of the following:

(1) That such volunteer firefighter has for the immediately preceding calendar year been a member in good standing of a recognized volunteer or combination fire department certified by the Georgia Firefighter Standards and Training Council; and

(2) That such volunteer firefighter has completed at least one of the levels of firefighter training leading to state firefighter certification by the Georgia Firefighter Standards and Training Council.

(b) A taxpayer who is a volunteer firefighter shall be allowed a credit against the tax imposed by this chapter in an amount not to exceed \$200.00.

(c) In no event shall the total amount of the tax credit under this Code section for a taxable year exceed the taxpayer's state income tax liability. Any unused tax credit shall be

26 allowed the taxpayer against succeeding years' tax liability. No such credit shall be
 27 allowed the taxpayer against prior years' tax liability.
 28 (d) The commissioner shall be authorized to promulgate any rules and regulations
 29 necessary to implement and administer the provisions of this Code section."

30 **SECTION 2.**

31 This Act shall become effective upon its approval by the Governor or upon its becoming law
 32 without such approval and shall be applicable to all taxable years beginning on or after
 33 January 1, 2013.

34 **SECTION 3.**

35 All laws and parts of laws in conflict with this Act are repealed.